



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

May 19, 2022

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MEMORANDUM FOR EXEMPT ORGANIZATIONS
RULINGS AND AGREEMENTS EMPLOYEES

FROM: Stephen A. Martin /s/ *Stephen A. Martin*
Director, Exempt Organizations (EO) Rulings and Agreements

SUBJECT: Processing Form 1023-EZ Tax Examiner Referral
Additional Information Requests

This memorandum updates IRM 7.20.9.4.6, Pre-determination Review and Tax Examiner Referral Cases (Specialist), to modify the process for requesting additional information for developing tax examiner referral cases.

Background/Source(s) of Authority

Revenue Procedure 2022-5 (updated annually) sets forth procedures for issuing determination letters on issues under the jurisdiction of the Director, EO Rulings and Agreements.

IRM 7.20.2 provides general case processing procedures for EO Determinations specialists to process determination letter requests. EO Determination specialists perform all actions in this manual unless otherwise specified.

IRM 7.20.9 provides general case processing procedures for EO Determination tax examiners and specialists to process Form 1023-EZ determination letter requests.

IRM 7.20.9.2(9) provides for Form 1023-EZ determination letter requests to be assigned to a tax examiner, unless the case is selected for pre-determination review (and is worked by a specialist), or the case becomes a tax examiner referral case.

IRM 7.20.9.4.5.1 explains that a tax examiner can request specialist involvement on a case. If the specialist determines the case should be worked by a specialist, the case becomes a tax examiner referral case. The IRM provides for the specialist to complete a CVENT survey.

IRM 7.20.9.4.6 provides instructions for the specialist when reviewing a pre-determination or tax examiner referral case. The specialist completes the following on all pre-determination review and tax examiner referral cases:

1. Review IDRS, EDS, MEDS, and conduct internet research on all cases.
2. Send Letter 1312, Request for Additional Information, to request the organizing document (if unable to print form state website or secure from prior application), a more detailed description of activities, financial information, and details regarding specific activities indicated in Part III of Form 1023-EZ. Ask additional questions, as needed.

Note: For cases that are referred for specialist involvement specialists should also research and ask for information, as needed, to address the referral reason(s).

Procedural Changes

This guidance modifies the procedures for requesting additional information on tax examiner referral cases under IRM 7.20.9.4.6. For tax examiner referral cases the specialist completes the following actions:

1. Review IDRS, EDS, MEDS, and conduct internet research as needed to address the identified referral issue(s) in the case.
2. Send Letter 1312, *Request for Additional Information*, as needed to address the identified referral issue(s) in the case.
3. Complete CVENT Survey.

Effect on Other Documents

This guidance will be incorporated into IRM 7.20.9 by May 19, 2024.

Effective Date

May 19, 2022

Contact

EO Determinations Area1 Manager

Distribution

www.IRS.gov